

EXHIBIT A



ORRICK, HERRINGTON & SUTCLIFFE LLP
601 LEXINGTON AVENUE
NEW YORK, NEW YORK 10016-3001
TEL: (212) 506-5000
FAX: (212) 506-5254
WWW.ORRICK.COM

November 2, 2007

Lisa T. Simpson
(212) 506-3767
lsimpson@orrick.com

Anthony Masciangelo
Cigar500.com Inc.
3883 Highway #7
Suite 3
Woodbridge L4L 6C1
Canada

Re: M. Shanken Communications, Inc. v. Cigar500.com, Inc et al.

Dear Anthony:

Please find enclosed our firm's statement for services rendered for the period through September 30, 2007 in connection with the above matter. Please note that the retainer funds on file have been charged for this amount. The remaining funds on retainer are indicated on the attached.

Please feel free to call me should you have any questions.

Sincerely,



Lisa T. Simpson

Enclosure



O R R I C K

Cigar500.com Inc
 3883 Highway #7
 Suite 3
 Woodbridge L4L 6C1
 Canada
 Attn: Anthony D. Masciangelo

October 31, 2007
 Client No. 19746
 Invoice No. 1094861

Orrick Contact: Lisa T. Simpson

FOR SERVICES RENDERED through September 30, 2007 in
 connection with the matters described on the attached pages:

\$ 7,935.00

DISBURSEMENTS as per attached pages:

0.00

TOTAL CURRENT FEES & DISBURSEMENTS :

\$ 7,935.00

RETAINER AVAILABLE:

\$10,000.00

RETAINER AMOUNT TO BE APPLIED:

(7,935.00)

REMAINING RETAINER BALANCE:

\$2,065.00

ADJUSTED BALANCE DUE (Pay this amount):

\$ 0.00

Matter(s): 19746/2001 – M. Shanken Communications

DUE UPON RECEIPT

In order to ensure proper credit to your account,
 please reference your **INVOICE** and **CLIENT** numbers on your remittance.
 For inquiries, call: (304) 231-2701. Fax (304) 231-2501.

REMITTANCE COPY - PLEASE RETURN WITH PAYMENT

REMITTANCE ADDRESS:

*Orrick, Herrington & Sutcliffe LLP
 File 72887 P.O. Box 61000
 San Francisco, CA 94161-2887
 Reference: 19746/Invoice: 1094861
 E.I.N. 94-2952627*

OVERNIGHT DELIVERY:

*Orrick, Herrington & Sutcliffe LLP
 c/o Bank of America, File #72887
 1455 Market Street, 21st Floor
 San Francisco, CA 94103
 (415) 436-4300*

**ELECTRONIC FUNDS
 TRANSFERS:**

*Wire Transfers Only:
 ABA Number 0260-0959-3
 Bank of America
 100 West 33rd Street, NY, NY 10001
 Account of
 Orrick, Herrington & Sutcliffe LLP
 Account Number: 1499-4-10382
 Reference: 19746/Invoice: 1094861
 E.I.N. 94-2952627*

**ELECTRONIC FUNDS
 TRANSFERS:**

*ACH Transfers Only:
 ABA Number 121-000358
 Bank of America
 San Francisco Main Branch
 Account of
 Orrick, Herrington & Sutcliffe LLP
 Account Number: 1499-4-10382
 Reference: 19746/Invoice: 1094861
 E.I.N. 94-2952627*

EXHIBIT B



November 29, 2007

Lisa T. Simpson
(212) 506-3767
lsimpson@orrick.com

Anthony Masciangelo
Cigar500.com Inc.
3883 Highway #7
Suite 3
Woodbridge L4L 6C1
Canada

Re: M. Shanken Communications, Inc. v. Cigar500.com, Inc et al.

Dear Anthony:

Please find enclosed our firm's statement for services rendered for the period through October 31, 2007 in connection with the above matter. Please note that the retainer funds on file have been charged for this amount and that no further retainer funds remain. I note as well that Cigar500 is behind in the retainer payments it agreed to provide as a condition of our engagement -- we did not receive the payments due on October 15, October 30 or November 15, totaling US \$25,000 in outstanding retainer payments. Regardless, as we have discussed, it is important that we receive payment of the enclosed invoice before December 31, 2007.

Please feel free to call me to discuss or if you have any questions.

Sincerely,

A handwritten signature in black ink, appearing to read "Lisa T. Simpson".

Lisa T. Simpson

Enclosure



ORRICK

Cigar500.com Inc
 3883 Highway #7
 Suite 3
 Woodbridge L4L 6C1
 Canada
 Attn: Anthony D. Masciangelo

November 28, 2007
 Client No. 19746
 Invoice No. 1099657

Orrick Contact: Lisa T. Simpson

FOR SERVICES RENDERED through October 31, 2007 in connection
 with the matters described on the attached pages:

\$ 48,341.25

DISBURSEMENTS as per attached pages:

3,934.46

TOTAL CURRENT FEES & DISBURSEMENTS :

\$ **52,275.71**

RETAINER AVAILABLE: \$2,065.00

RETAINER AMOUNT TO BE APPLIED: (2,065.00)

REMAINING RETAINER BALANCE: \$0.00

ADJUSTED BALANCE DUE (Pay this amount):

\$ **50,210.71**

Matter(s): 19746/2001 – M. Shanken Communications

DUE UPON RECEIPT

In order to ensure proper credit to your account,
 please reference your **INVOICE** and **CLIENT** numbers on your remittance.
 For inquiries, call: (304) 231-2701. Fax (304) 231-2501.

REMITTANCE COPY - PLEASE RETURN WITH PAYMENT

REMITTANCE ADDRESS:

*Orrick, Herrington & Sutcliffe LLP
 File 72887 P.O. Box 61000
 San Francisco, CA 94161-2887
 Reference: 19746/Invoice: 1099657
 E.I.N. 94-2952627*

OVERNIGHT DELIVERY:

*Orrick, Herrington & Sutcliffe LLP
 c/o Bank of America, File #72887
 1455 Market Street, 21st Floor
 San Francisco, CA 94103
 (415) 436-4300*

**ELECTRONIC FUNDS
 TRANSFERS:**

Wire Transfers Only:
ABA Number 0260-0959-3
*Bank of America
 100 West 33rd Street, NY, NY 10001
 Account of
 Orrick, Herrington & Sutcliffe LLP
 Account Number: 1499-4-10382
 Reference: 19746/Invoice: 1099657
 E.I.N. 94-2952627*

**ELECTRONIC FUNDS
 TRANSFERS:**

ACH Transfers Only:
ABA Number 121-000358
*Bank of America
 San Francisco Main Branch
 Account of
 Orrick, Herrington & Sutcliffe LLP
 Account Number: 1499-4-10382
 Reference: 19746/Invoice: 1099657
 E.I.N. 94-2952627*

EXHIBIT C

Simpson, Lisa T.

From: Simpson, Lisa T.
Sent: Wednesday, December 12, 2007 3:55 PM
To: 'Anthony Masciangelo'
Subject: Outstanding Invoices

Attachments: Document.pdf



Document.pdf
(188 KB)

Anthony --

[REDACTED] we need to discuss the outstanding invoice for legal fees (another copy is attached) and the delinquent retainer payments. Can you please let me know what we can expect to receive in payment before year's end? I know you have personally come into some financial issues, but when we agreed to take on this engagement it was in part because you explained that your investor's legal fund would be established by now and able to support the litigation apart from your own finances. I need to be able to report to my management on what we can expect.

Thanks much,
Lisa

Lisa T. Simpson

Orrick, Herrington & Sutcliffe LLP
666 Fifth Avenue
New York, NY 10103-0001

tel (212) 506-3767
fax (212) 506-5151

email lsimpson@orrick.com
www.orrick.com

-----Original Message-----

From: NY Scan [mailto:NYScan@orrick.com]
Sent: Wednesday, December 12, 2007 8:28 AM
To: Simpson, Lisa T.
Subject: Document from Orrick NY

Please open the attached document.
This document was sent to you using an HP Digital Sender.

Sent by: NY Scan <NYScan@orrick.com>
Number of pages: 5
Document type: B/W Document
Attachment File Format: Adobe PDF

To view this document you need to use the Adobe Acrobat Reader.
For free copy of the Acrobat reader please visit:

<http://www.adobe.com>

For more information on the HP Digital Sender please visit:

<http://www.digitalsender.hp.com>

EXHIBIT D

Simpson, Lisa T.

From: Simpson, Lisa T.
Sent: Wednesday, December 19, 2007 3:52 PM
To: Anthony Masciangelo
Subject: Fees

Anthony -- Can you please let me know where we stand on the outstanding fees? As I mentioned in my previous e-mail, I must report to management as to what amount we expect to receive in the way of payment before the end of the year. As I also mentioned, my understanding was that you would not have to draw on your personal finances for these payments, but that the litigation fund for Cigar500 would be established by now to support the litigations. As it seems we are likely to be incurring more fees quickly in 2008, I need to make some assurances to my management that we will be paid on time in order to continue in the representation. In addition to the \$50,000 outstanding that is represented on our last invoice for October time (dated November 29), I have a bill here for November time in the amount of \$30,000 that I have not yet sent, [REDACTED]

[REDACTED]. As you know, I remain fully committed to the case and really look forward to the opportunity to argue your position, but we need to resolve these issues and figure out how we will proceed.

Thanks,
Lisa

LISA T. SIMPSON

ORRICK, HERRINGTON & SUTCLIFFE LLP
666 FIFTH AVENUE
NEW YORK, NY 10103-0001

tel (212) 506-3767
fax (212) 506-5151
email lsimpson@orrick.com
www.orrck.com

EXHIBIT E

Simpson, Lisa T.

From: Simpson, Lisa T.
Sent: Friday, December 21, 2007 4:48 PM
To: Anthony Masciangelo
Subject: Invoice for November time
Attachments: Document (2).pdf

Anthony -- Attached please find our invoice for November time. I was hoping to discuss with you the other outstanding invoice before sending this, but I have not heard from you and am required to get this out before year's end. As I have mentioned before, any money that you are able to get in before the end of the year would be much appreciated.

I will be out of the office next week celebrating Christmas with my family. The best way to reach me will be by e-mail as I will have my blackberry with me.

Happy Holidays!

Thanks much,
Lisa

LISA T. SIMPSON
ORRICK, HERRINGTON & SUTCLIFFE LLP
666 FIFTH AVENUE
NEW YORK, NY 10103-0001
tel (212) 506-3767
fax (212) 506-5151
email lsimpson@orrick.com
www.orrick.com



December 21, 2007

Lisa T. Simpson
(212) 506-3767
lsimpson@orrick.com

Anthony Masciangelo
Cigar500.com Inc.
3883 Highway #7
Suite 3
Woodbridge, Ontario
Canada L4L 6C1

Re: M. Shanken Communications, Inc. v. Cigar500.com, Inc et al.

Dear Anthony:

Please find enclosed our firm's statement for services rendered for the period November 1, 2007 through November 30, 2007 in connection with the above matter.

Please feel free to call me should you have any questions.

Sincerely,

A handwritten signature in black ink, appearing to read "Lisa T. Simpson".

Lisa T. Simpson

Enclosure



Cigar500.com Inc
3883 Highway #7
Suite 3
Woodbridge, Ontario
Canada L4L 6C1
Attn: Anthony D. Masciangelo

December 21, 2007
Client No. 19746
Invoice No. 1104635

Orrick Contact: Lisa T. Simpson

FOR SERVICES RENDERED through November 30, 2007 in
connection with the matters described on the attached pages:

\$ 26,033.75

DISBURSEMENTS as per attached pages:

4,084.84

TOTAL CURRENT FEES & DISBURSEMENTS (Pay this Amount):

\$ **30,118.59**

Matter(s): 19746/2001 – M. Shanken Communications

DUE UPON RECEIPT

The following is for information only:

Previous Balance not included in this invoice:

\$50,210.71

If this amount has already been paid, please disregard.

In order to ensure proper credit to your account,
please reference your **INVOICE** and **CLIENT** numbers on your remittance.
For inquiries, call: (304) 231-2701. Fax (304) 231-2501.

REMITTANCE COPY - PLEASE RETURN WITH PAYMENT

REMITTANCE ADDRESS:

*Orrick, Herrington & Sutcliffe LLP
File 72887 P.O. Box 61000
San Francisco, CA 94161-2887
Reference: 19746/ Invoice: 1104635
E.I.N. 94-2952627*

OVERNIGHT DELIVERY:

*Orrick, Herrington & Sutcliffe LLP
c/o Bank of America, File #72887
1455 Market Street, 21st Floor
San Francisco, CA 94103
(415) 436-4300*

**ELECTRONIC FUNDS
TRANSFERS:**

*Wire Transfers Only:
ABA Number 0260-0959-3
Bank of America
100 West 33rd Street, NY, NY 10001
Account of
Orrick, Herrington & Sutcliffe LLP
Account Number: 1499-4-10382
Reference: 19746/ Invoice: 1104635
E.I.N. 94-2952627*

**ELECTRONIC FUNDS
TRANSFERS:**

*ACH Transfers Only:
ABA Number 121-000358
Bank of America
San Francisco Main Branch
Account of
Orrick, Herrington & Sutcliffe LLP
Account Number: 1499-4-10382
Reference: 19746/ Invoice: 1104635
E.I.N. 94-2952627*

EXHIBIT F

O R R I C K

Lisa T. Simpson
(212) 506-3767
lsimpson@orrick.com

January 14, 2008

By E-Mail

Mr. Anthony Masciangelo
Cigar500.com Inc.
3883 Highway #7, Suite 3
Woodbridge, Ontario
Canada L4L 6C1

Re: M. Shanken Communications, Inc. v.
Cigar500.com Inc., et al (07 Civ. 7371)

Dear Anthony:

Please allow this letter to confirm our meeting scheduled for tomorrow, January 15, 2008.

[Redacted]

Also, and of very significant importance, we need to discuss the financial status of this firm's engagement. As was detailed in our engagement letter, dated September 26, 2007 (attached), which you signed, Cigar500 was to provide us with an initial retainer of US \$30,000 on a payment schedule that provided for the full amount to be on retainer by November 15, 2007. At the time of retention, we also discussed our need to be paid in full by the end of the year. You indicated that the investors of Cigar500 were setting up a litigation fund and that payment would be forthcoming from that fund. Cigar500 proceeded to make its first two retainer payments (the second payment was late), totaling US \$10,000 as of October 30, 2007, but has made no additional payments since that time. Since our retention, we have been working diligently on



O R R I C K

Mr. Anthony Masciangelo

Cigar500.com Inc.

January 14, 2008

Page Two

your behalf and at your direction. As of December 31, 2007, there exists an outstanding balance on your account in the amount of US \$80,329.30. This does not include time spent in the month of January to finalize and file the above-reference motion.

We must discuss immediate arrangements by which Cigar500 will take the necessary steps to pay in full this outstanding balance. In addition, if you wish for this firm to continue in its representation of you and Cigar500, we will have to reach an agreement whereby you will ensure that we are timely paid on a going-forward basis. Such an arrangement likely needs to take the form of refreshing your retainer amount and your promise to keep that balance current as we apply it to your monthly statements. Although I have enjoyed working with you on this matter, we cannot continue to represent you while our fees remain unpaid. In order for Orrick to continue in this representation, we require, in writing, a clear understanding of how you propose to pay going forward while at the same time funding the outstanding balance owed to this firm.

If Cigar500 simply cannot or will not fund this firm's continued involvement on a timely basis, we need to discuss a very prompt and immediate transition of this matter to other counsel. We would expect that the plan for any transition will involve a payment plan for the outstanding balance owed.

Sincerely,

A handwritten signature in black ink, appearing to read "Lisa T. Simpson".

Lisa T. Simpson

EXHIBIT G

**IN THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK**

M. SHANKEN COMMUNICATIONS, INC.,

Plaintiff,

07-Civ.-7371 (JGK)

– against –

CIGAR500.COM INC., ANTHONY
MASCIANGELO, AND MONIQUE
MASCIANGELO,

Defendants.

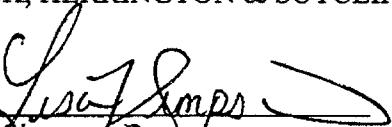
**NOTICE OF MOTION OF ORRICK, HERRINGTON & SUTCLIFFE LLP
TO WITHDRAW AS COUNSEL TO CIGAR500.COM INC.,
ANTHONY MASCIANGELO, AND MONIQUE MASCIANGELO**

PLEASE TAKE NOTICE THAT Orrick, Herrington & Sutcliffe LLP will and hereby does move this Court, before the Honorable John G. Koeltl, Courtroom 12B, United States Courthouse, 500 Pearl Street, New York, New York, at a date and time convenient for the Court, for an Order, pursuant to Local Civil Rule 1.4 of the Rules of the United States District Courts for the Southern and Eastern Districts of New York, granting the withdrawal of Orrick, Herrington & Sutcliffe LLP as attorneys of record for defendants Cigar500.com Inc., Anthony Masciangelo, and Monique Masciangelo (collectively, the “Defendants”). The motion is made and based upon the accompanying Declaration of Lisa T. Simpson, Esq. and Memorandum of Law in Support of the Motion to Withdraw on the grounds that the Defendants no longer wish to retain the services

of Orrick and because Defendants do not wish and cannot afford to incur further legal fees in connection with this matter.

Dated: New York, New York
March 4, 2008

ORRICK, HERRINGTON & SUTCLIFFE LLP

By: 
Lisa T. Simpson, Esq.
666 Fifth Avenue
New York, New York 10103
(212) 506-5000

Attorneys for Defendants Cigar500.com Inc.,
Anthony Masciangelo and Monique Masciangelo

**IN THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK**

M. SHANKEN COMMUNICATIONS, INC.,

Plaintiff,

07-Civ.-7371 (JGK)

- against -

CIGAR500.COM INC., ANTHONY
MASCIANGELO, AND MONIQUE
MASCIANGELO,

Defendants.

**DECLARATION OF LISA T.
SIMPSON, ESQ. IN SUPPORT OF
MOTION TO WITHDRAW**

I, Lisa T. Simpson, declare:

1. I am a member of the Bar of this Court and the firm Orrick, Herrington & Sutcliffe LLP ("Orrick"), attorneys of record for defendants Cigar500.com Inc., Anthony Masciangelo, and Monique Masciangelo (collectively, the "Defendants"). I make this declaration pursuant to Rule 1.4 of the Local Rules of the United States District Courts for the Southern and Eastern Districts of New York in support of the accompanying Motion to Withdraw.

2. Orrick has represented the Defendants since the commencement of this suit by service of the Complaint on August 17, 2007. On January 11, 2008, on behalf of Defendants, Orrick filed a motion to dismiss this action in its entirety due to lack of personal jurisdiction over the Defendants and for failure to state a claim with respect to Shanken's trademark and copyright claims. Shanken filed its opposition to that motion on February 22, 2008. Reply papers are due on March 7, 2008.

3. Defendants have advised that they do not wish for Orrick to prepare and file Reply papers on their behalf. Instead, Defendants Anthony and Monique Masciangelo have

advised that they wish to act *pro se* in this matter going forward, acting both on their own behalf and on behalf of Cigar500.com Inc., if permitted.

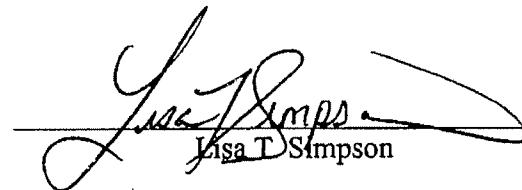
4. Mr. Masciangelo has advised that in his *pro se* capacity he intends to file a letter with the Court in Reply to Shanken's Opposition on the Motion to Dismiss. Mr. Masciangelo has also advised that he wishes to join in Shanken's request for oral argument on the motion.

5. Defendants' desire to proceed without counsel going forward is in part financially driven. Defendants continue to owe legal fees and disbursements to Orrick for work completed in 2007, and Defendants do not wish to and cannot afford to incur further legal expenses on this matter. As a result, Orrick and the Defendants have mutually agreed that Orrick shall withdraw as counsel of record.

6. No discovery has occurred to date in this matter.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on March 4, 2008, at New York, New York



Lisa T. Simpson

**IN THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK**

M. SHANKEN COMMUNICATIONS, INC.,

Plaintiff,

– against –

CIGAR500.COM INC., ANTHONY
MASCIANGELO, AND MONIQUE
MASCIANGELO,

Defendants.

07-Civ.-7371 (JGK)

MEMORANDUM OF LAW IN SUPPORT OF MOTION TO WITHDRAW

Orrick, Herrington & Sutcliffe LLP (“Orrick”), which has served as counsel for Cigar500.com Inc., Anthony Masciangelo, and Monique Masciangelo (collectively, the “Defendants”) since the commencement of this action in August 2007, submits this memorandum in support of its motion for leave to withdraw as counsel for the Defendants.

As set forth in the accompanying Declaration of Lisa T. Simpson dated March 4, 2008 (the “Simpson Decl.”), the Defendants have advised that they no longer wish to retain Orrick as legal counsel in this matter and have further advised that Anthony and Monique Masciangelo wish to represent themselves and Cigar500.com Inc. *pro se*, if permitted, going forward. (Simpson Decl. ¶ 3). Further, Defendants do not wish to and cannot afford to incur further legal expenses on this matter and have accounts receivable owing to Orrick from 2007. (Simpson Decl. ¶ 5). As a result, Orrick and the Defendants have mutually agreed that Orrick shall withdraw as counsel. (*Id.*).

Under Rule 1.4 of the Local Rules of the United States District Courts for the Southern and Eastern Districts of New York:

An attorney who has appeared as attorney of record for a party may be relieved or displaced only by order of the court and may not withdraw from a case without leave of the court granted by order. Such an order may be granted only upon a showing by affidavit or otherwise of satisfactory reasons for withdrawal or displacement and the posture of the case, including its position, if any, on the calendar.

Defendants' decision to proceed *pro se* in this matter and their failure to pay past legal fees are satisfactory reasons for the Court to grant Orrick's withdrawal. *See Young Am. Merch. Corp. v. Top Quality Prods., Inc.*, 02 Civ. 5962 (CBM), 2004 U.S. Dist. LEXIS 5748, at *3 (S.D.N.Y. Apr. 6, 2004) (allowing withdrawal of attorney under Local Civil Rule 1.4 and 22 NY Comp Codes 1200.15(b)(4), which mandates that an attorney withdraw when discharged by the client); *Allstate Ins. Co. v. Nandi*, 258 F. Supp. 2d 309, 311 (S.D.N.Y. 2003) (same); *Team Obsolete Ltd. v. A.H.R.M.A. Ltd.*, 464 F. Supp. 2d 164, 165 (S.D.N.Y. 2006) (allowing withdrawal of attorney under, *inter alia*, Local Civil Rule 1.4 and 22 NY Comp Codes 1200.15(c)(5), which permits withdrawal when the lawyer's client "knowingly and freely assents to termination of the employment."). *See also Promotica of America, Inc. v. Johnson Grossfield, Inc.*, 98 Civ. 7474 (AJP), 2000 WL 424184, at *1 (S.D.N.Y. Apr. 18, 2000) ("It is well-settled that nonpayment of fees is a valid basis for the Court to grant counsel's motion to withdraw, especially when the motion is not opposed.") (internal citation omitted); *D.E.A.R. Cinestudi S.P.A. v. Int'l Media Films, Inc.*, 03 Civ. 3038 (RMB), 2006 WL 1676485, at *1 (S.D.N.Y. Jun. 16, 2006) (same); *HCC, Inc. v. R H & M Mach. Co.*, 96 Civ. 4920 (PKL), 1998 WL 411313, at *1 (S.D.N.Y. Jul. 20, 1998) (same).

Defendants will not be prejudiced by Orrick's withdrawal. Plaintiff M. Shanken Communications, Inc. (the "Plaintiff") filed its complaint against the Defendants on August 17, 2007. Defendants filed their Motion to Dismiss the complaint on January 11, 2008. Plaintiff filed its opposition to the Motion to Dismiss on February 22, 2008. A reply, if one is to be filed,

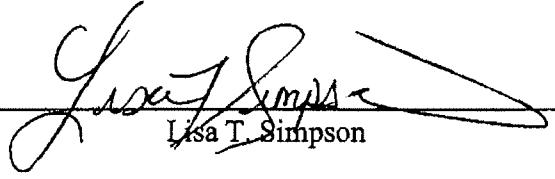
is due on or before March 7, 2008. However, Defendants have instructed Orrick that they do not wish for Orrick to prepare any papers on Reply. (Simpson Decl. ¶ 3). Discovery has not yet commenced in this proceeding. (Simpson Decl. ¶ 6).

Orrick therefore respectfully requests that the Court enter an order permitting Orrick to withdraw from its representation of the Defendants in this action.

Dated: New York, New York
March 4, 2008

ORRICK, HERRINGTON & SUTCLIFFE LLP

By:



Lisa T. Simpson

666 5th Avenue
New York, NY 10103-0001
(212) 506-5000

Attorneys for Defendants Cigar500.com Inc.,
Anthony Masciangelo and Monique Masciangelo

EXHIBIT H



O R R I C K

March 28, 2008

Lisa T. Simpson
(212) 506-3767
lsimpson@orrick.com

Anthony Masciangelo
Cigar500.com Inc.
3883 Highway #7
Suite 3
Woodbridge, Ontario
Canada L4L 6C1

Re: M. Shanken Communications, Inc. v. Cigar500.com, Inc et al.

Dear Anthony:

Please find enclosed our firm's statement for services rendered for the period December 1, 2007 through February 29, 2008 in connection with the above matter.

As you know, I had been holding this invoice until a determination was made on the motion to withdraw. Since the Court has ruled that we must continue as counsel, I must resume our normal billing practices and thus send along this invoice. For your information, I have written off all time pertaining to the motion to withdraw.

Please note that with this invoice, you and Cigar500 now owe this firm \$138,701.69, which remains due and owing since nearly the beginning of this engagement. I look forward to receiving next week the payment plan that you promised you would provide that will ensure that this balance is paid in full by the end of 2008.

Please feel free to call me should you have any questions.

Sincerely,


Lisa T. Simpson

Enclosure

Cigar500.com Inc
 3883 Highway #7
 Suite 3
 Woodbridge L4L 6C1
 Canada
 Attn: Anthony D. Masciangelo

March 15, 2008
 Client No. 19746
 Invoice No. 1118847

Orrick Contact: Lisa T. Simpson

FOR SERVICES RENDERED through February 29, 2008 in connection
 with the matters described on the attached pages:

\$ 54,447.75

DISBURSEMENTS as per attached pages:

3,924.64

TOTAL CURRENT FEES & DISBURSEMENTS (Pay this Amount):

\$ **58,372.39**

Matter(s): 19746/2001 – M. Shanken Communications

DUE UPON RECEIPT

The following is for information only:

Previous Balance not included in this invoice:

\$80,329.30

If this amount has already been paid, please disregard.

In order to ensure proper credit to your account,
 please reference your **INVOICE** and **CLIENT** numbers on your remittance.
 For inquiries, call: (304) 231-2701. Fax (304) 231-2501.

REMITTANCE COPY - PLEASE RETURN WITH PAYMENT

REMITTANCE ADDRESS:

Orrick, Herrington & Sutcliffe LLP
 File 72887 P.O. Box 61000
 San Francisco, CA 94161-2887
 Reference: 19746; Invoice: 1118847
 E.I.N. 94-2952627

OVERNIGHT DELIVERY:

Orrick, Herrington & Sutcliffe LLP
 c/o Bank of America, File 472887
 1455 Market Street, 21st Floor
 San Francisco, CA 94103
 (415) 436-4300

**ELECTRONIC FUNDS
 TRANSFERS:**

Wire Transfers Only:
ABA Number 0260-0959-3
 Bank of America
 100 West 33rd Street, NY, NY 10001
 Account of
 Orrick, Herrington & Sutcliffe LLP
 Account Number: 1499-4-10382
 Reference: 19746; Invoice: 1118847
 E.I.V. 94-2952627

**ELECTRONIC FUNDS
 TRANSFERS:**

ACH Transfers Only:
ABA Number 121-000358
 Bank of America
 San Francisco Main Branch
 Account of
 Orrick, Herrington & Sutcliffe LLP
 Account Number: 1499-4-10382
 Reference: 19746; Invoice: 1118847
 E.I.V. 94-2952627

EXHIBIT I

Simpson, Lisa T.

From: Simpson, Lisa T.
Sent: Monday, April 07, 2008 10:18 AM
To: Anthony Masciangelo
Subject: Payment Plan

Anthony -- I still have not received the payment plan that you promised to provide regarding your outstanding balance. As I explained, I require a written plan to provide to management, given the large outstanding balance. Thanks much,
Lisa

LISA T. SIMPSON

ORRICK, HERRINGTON & SUTCLIFFE LLP
666 FIFTH AVENUE
NEW YORK, NY 10103-0001

tel (212) 506-3767
fax (212) 506-5151
email lsimpson@orrick.com
www.orrick.com

EXHIBIT J

Simpson, Lisa T.

From: Simpson, Lisa T.
Sent: Thursday, May 01, 2008 3:32 PM
To: Anthony Masciangelo
Subject: Status

Attachments: Document.pdf



Document.pdf
(1020 KB)

Anthony -- I have not heard from you in a while. What is happening in the Canadian litigation?

Attached hereto is the letter and bill that I sent to you at the end of March. At that time, you will recall, you promised to provide me with a payment plan in writing. You have not done so. I am now holding the bill for March time which amounts to another \$15,000 in billings. I had been holding it, in hopes of some sign of good faith on your part. Much of it pertains to the motion to withdraw and I would be willing to write off at least a portion of it, but cannot do so unless I hear from you in an affirmative way and see some sign that you intend to address your outstanding balance - in that case, I may be able to justify the write off. I am required to get the bill out immediately, so if I do not hear from you shortly, I will be required to bill you the entire amount.

I look forward to hearing from you.

Lisa

Lisa T. Simpson

Orrick, Herrington & Sutcliffe LLP
666 Fifth Avenue
New York, NY 10103-0001

tel (212) 506-3767
fax (212) 506-5151

email lsimpson@orrick.com
www.orrick.com

-----Original Message-----

From: Simpson, Lisa T.
Sent: Friday, March 28, 2008 6:27 PM
To: Anthony Masciangelo
Subject: Attached Letter and Invoice

Anthony -- Please see the attached. Copy also being sent by mail.
Lisa

Lisa T. Simpson

Orrick, Herrington & Sutcliffe LLP
666 Fifth Avenue
New York, NY 10103-0001

tel (212) 506-3767
fax (212) 506-5151

EXHIBIT K



O R R I C K

May 8, 2008

Lisa T. Simpson
(212) 506-3767
lsimpson@orrick.com

Anthony Masciangelo
Cigar500.com Inc.
3883 Highway #7
Suite 3
Woodbridge, Ontario
Canada L4L 6C1

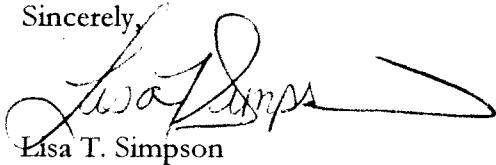
Re: M. Shanken Communications, Inc. v. Cigar500.com, Inc et al.

Dear Anthony:

Please find enclosed our firm's statement for services rendered for the period March 1, 2008 through April 30, 2008 in connection with the above matter.

Please feel free to call me should you have any questions.

Sincerely,



Lisa T. Simpson

Enclosure

O
R R I C K

Cigar500.com Inc
3883 Highway #7
Suite 3
Woodbridge L4L 6C1
Canada
Attn: Anthony D. Masciangelo

May 7, 2008
Client No. 19746
Invoice No. 1124959

Orrick Contact: Lisa T. Simpson

FOR SERVICES RENDERED through April 30, 2008 in connection
with the matters described on the attached pages:

\$ 14,988.75

DISBURSEMENTS as per attached pages:

963.54

TOTAL CURRENT FEES & DISBURSEMENTS (Pay this Amount):

\$ **15,952.29**

Matter(s): 19746/2001 - M. Shanken Communications

DUE UPON RECEIPT

The following is for information only:

Previous Balance not included in this invoice:

\$138,701.69

If this amount has already been paid, please disregard.

In order to ensure proper credit to your account,
please reference your **INVOICE** and **CLIENT** numbers on your remittance.
For inquiries, call: (304) 231-2701. Fax (304) 231-2501.

REMITTANCE COPY - PLEASE RETURN WITH PAYMENT

REMITTANCE ADDRESS:

*Orrick, Herrington & Sutcliffe LLP
File 72887 P.O. Box 61000
San Francisco, CA 94161-2887
Reference: 19746/ Invoice: 1124959
E.I.N. 94-2952627*

OVERNIGHT DELIVERY:

*Orrick, Herrington & Sutcliffe LLP
c/o Bank of America, File #72887
1455 Market Street, 21st Floor
San Francisco, CA 94103
(415) 436-4300*

ELECTRONIC FUNDS TRANSFERS:

Wire Transfers Only:
ABA Number 0260-0959-3
*Bank of America
100 West 33rd Street, NY, NY 10001
Account of
Orrick, Herrington & Sutcliffe LLP
Account Number: 1499-4-10382
Reference: 19746/ Invoice: 1124959
E.I.N. 94-2952627*

ELECTRONIC FUNDS TRANSFERS:

ACH Transfers Only:
ABA Number 121-000358
*Bank of America
San Francisco Main Branch
Account of
Orrick, Herrington & Sutcliffe LLP
Account Number: 1499-4-10382
Reference: 19746/ Invoice: 1124959
E.I.N. 94-2952627*

EXHIBIT L

Simpson, Lisa T.

From: Simpson, Lisa T.
Sent: Thursday, July 10, 2008 9:30 AM
To: Anthony Donato
Subject: RE: Shanken v. Cigar500

Anthony -- Answer is due July 21 unless we seek an extension. We will provide a draft if necessary, but please do try to make some progress in finding replacement counsel. If you think you can do so in short order, we should seek an extension to allow new counsel to complete the answer instead. Otherwise, we intend to renew our motion to withdraw when we file the answer. That motion will go smoothly if there is other counsel to hand the matter to.

Thanks,
Lisa

LISA T. SIMPSON

ORRICK, HERRINGTON & SUTCLIFFE LLP
606 FIFTH AVENUE
NEW YORK, NY 10103-0001

tel (212) 506-3767
fax (212) 506-5151
email lsimpson@orrick.com
www.orrick.com

EXHIBIT M

Simpson, Lisa T.

From: Simpson, Lisa T.
Sent: Thursday, July 10, 2008 6:03 PM
To: Anthony Donato
Subject: RE: Shanken v. Cigar500

Anthony -- I cannot impress upon you more the urgency to find new counsel. This is something that you should have been working on while we waited for the Judge's decision. If new counsel can be found in next week or two, they should put in the answer (as they will be litigating it going forward) and we will be able to get an extension to allow them to do so. The answer is not a complicated document -- new counsel will not need a lot of time to get it together. I would be happy to brief them as to the issues.

If necessary, we will put the answer in so as not to cause you any prejudice, but I cannot continue to represent you when you have made no efforts at all to pay any of your outstanding balance, and we will be renewing our motion to withdraw when we file the answer.



Lisa

LISA T. SIMPSON

ORRICK, HERRINGTON & SUTCLIFFE LLP
666 FIFTH AVENUE
NEW YORK, NY 10103-0001

tel (212) 506-3767
fax (212) 506-5151
email lsimpson@orrick.com
www.orrck.com

EXHIBIT N

Simpson, Lisa T.

From: Simpson, Lisa T.
Sent: Friday, August 08, 2008 11:23 AM
To: Anthony Donato
Subject: July Invoice

Attachments: cigar.pdf



cigar.pdf (85 KB)

Anthony -- Attached please find our invoice for July.
Lisa

Lisa T. Simpson

Orrick, Herrington & Sutcliffe LLP
666 Fifth Avenue
New York, NY 10103-0001

tel (212) 506-3767
fax (212) 506-5151

email lsimpson@orrick.com
www.orrick.com

-----Original Message-----

From: lsimpson@orrick.com [mailto:lsimpson@orrick.com]
Sent: Friday, August 08, 2008 6:11 AM
To: Simpson, Lisa T.
Subject: cigar

Please open the attached document.
This document was sent to you using an HP Digital Sender.

Sent by: [<lsimpson@orrick.com>](mailto:lsimpson@orrick.com)
Number of pages: 3
Document type: B/W Document
Attachment File Format: Adobe PDF

To view this document you need to use the Adobe Acrobat Reader.
For free copy of the Acrobat reader please visit:

<http://www.adobe.com>

For more information on the HP Digital Sender please visit:

<http://www.digitalsender.hp.com>



Anthony D. Masciangelo
 695 – 7 Chemin Avila, Suite 302
 Piedmont, Quebec Canada
 J0R 1K0

August 8, 2008
 Client No. 19746
 Invoice No. 1140160

Orrick Contact: Lisa T. Simpson

FOR SERVICES RENDERED through July 31, 2008 in connection with
 the matters described on the attached pages:

\$ 10,633.75

DISBURSEMENTS as per attached pages:

82.53

TOTAL CURRENT FEES & DISBURSEMENTS (Pay this Amount):

\$ **10,716.28**

Matter(s): 19746/2001 – M. Shanken Communications

DUE UPON RECEIPT

The following is for information only:

Previous Balance not included in this invoice: \$154,653.98
 If this amount has already been paid, please disregard.

In order to ensure proper credit to your account,
 please reference your **INVOICE** and **CLIENT** numbers on your remittance.
 For inquiries, call: (304) 231-2701. Fax (304) 231-2501.

REMITTANCE COPY - PLEASE RETURN WITH PAYMENT

REMITTANCE ADDRESS:

*Orrick, Herrington & Sutcliffe LLP
 File 72887 P.O. Box 61000
 San Francisco, CA 94161-2887
 Reference: 19746/Invoice: 1140160
 E.I.N. 94-2952627*

OVERNIGHT DELIVERY:

*Orrick, Herrington & Sutcliffe LLP
 c/o Bank of America, File #72887
 1455 Market Street, 21st Floor
 San Francisco, CA 94103
 (415) 436-4300*

**ELECTRONIC FUNDS
 TRANSFERS:**

*Wire Transfers Only:
 ABA Number 0260-0959-3
 Bank of America
 100 West 33rd Street, NY, NY 10001
 Account of
 Orrick, Herrington & Sutcliffe LLP
 Account Number: 1499410382
 Reference: 19746/Invoice: 1140160
 E.I.N. 94-2952627*

**ELECTRONIC FUNDS
 TRANSFERS:**

*ACH Transfers Only:
 ABA Number 121-000358
 Bank of America
 San Francisco Main Branch
 Account of
 Orrick, Herrington & Sutcliffe LLP
 Account Number: 1499410382
 Reference: 19746/Invoice: 1140160
 E.I.N. 94-2952627*